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September 20, 2005

**ADVANCE COPY VIA FACSIMILE (LETTER ONLY)
CONFIRMATION COPY VIA FIRST CLASS MAIL (INVOICE INCLUDED)**

Joseph O'Hara
President
Panasonic AVC Engineering Promotion Ctr. America
2 Springside Rd.
Westampton, NJ 08060

Re: U.S. Patent Application by Michael Kahn for
SPEECH RECOGNITION BASED CAPTIONING SYSTEM
Serial No.: 09/820,401
Filed: March 29, 2001
PTI Ref.: H12-080301
MEI Ref.: P24016-01
Our Ref.: MATP-601US

Dear Joe:

In accordance with your instructions, we have now forwarded a response to the outstanding Office Action to the U.S. Patent and Trademark Office. A copy of the response, as filed, is enclosed for your records.

We will keep you apprised of further developments.

Very truly yours,

RatnerPrestia

Kenneth N. Nigon

KNN/jal

Enclosure: Response (as filed)

cc: H. Naito (w/ encl.)
S. Shimizu (w/ encl.)

JAL_I:\MATP\601US\CORR\09.20.05AMENDMENT.DOC

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